

House Bill 739

By: Representative Hembree of the 67th

A BILL TO BE ENTITLED
AN ACT

To amend Part 3 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of mobile homes, the issuance of location permits for mobile homes, and the return for taxation thereof, so as to change the date on which returns and payment of taxes are due; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 3 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of mobile homes, the issuance of location permits for mobile homes, and the return for taxation thereof, is amended by striking Code Section 48-5-492, relating to issuance of mobile home location permits and issuance and display of decals, and inserting in lieu thereof a new Code Section 48-5-492 to read as follows:

"48-5-492.

(a) Each year every owner of a mobile home subject to taxation under this article shall obtain on or before ~~May 1~~ April 1 from the tax collector or tax commissioner of the county of taxation of the mobile home a mobile home location permit. The issuance of the permit by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the color of which shall be prescribed for each year by the commissioner. Each decal shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner.

(b) Except as provided for mobile homes owned by a dealer, no mobile home location permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes due on the mobile home have been paid. Each year every owner of a mobile home situated in this state on January 1 which is not subject to taxation under this article shall obtain on or before ~~May 1~~ April 1 from the tax collector or tax commissioner of the county where the mobile home is situated a mobile home location permit. The issuance of the permit shall

1 be evidenced by the issuance of a decal which shall reflect the county of issuance and the
2 calendar year for which the permit is issued. The decal shall be prominently attached and
3 displayed on the mobile home by the owner."

4 **SECTION 2.**

5 Said part is further amended by striking Code Section 48-5-494, relating to the time for
6 making returns and remitting payment of taxes due on mobile homes, and inserting in its
7 place a new Code Section 48-5-494 to read as follows:

8 "48-5-494.

9 Each year every owner of a mobile home subject to taxation under this article shall return
10 the mobile home for taxation and shall pay the taxes due on the mobile home at the time
11 the owner applies for the mobile home location permit, or at the time of the first sale or
12 transfer of the mobile home after December 31, or on ~~May 1~~ April 1, whichever occurs
13 first. If the owner returns such owner's mobile home for taxation prior to the date that the
14 application for the mobile home location permit is required, such owner shall apply for the
15 permit at the time such owner returns the mobile home for taxation."

16 **SECTION 3.**

17 This Act shall become effective upon its approval by the Governor or upon its becoming law
18 without such approval.

19 **SECTION 4.**

20 All laws and parts of laws in conflict with this Act are repealed.